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BRENT P. JOHNSON  
SHERIDAN ROSS P.C.  
SUITE 1200  
1560 BROADWAY  
DENVER CO 80202-5141

**COPY MAILED**

**FEB 12 2007**

**OFFICE OF PETITIONS**

In re Application of :  
John K. Lowther :  
Application No. 10/613,777 : LETTER  
Filed: 02/02/2004 :  
Atty Docket No. 7066-1-CIP3-CON :

This is a letter in response to the paper entitled "PETITION FOR REFUND OF PETITION TO REVIVE FEE CHARGED TO DEPOSIT ACCOUNT NO. 19-1970" filed on 13 November, 2006.

Applicant asserts that small entity status existed at the time the petition was filed and continues to exist, and that applicant was improperly charged the large entity fee for the petition filed on 28 September, 2005. A decision granting the petition was mailed on 23 December, 2005. Applicant therefore requests that the petition fee in excess of the amount due for a small entity be refunded.

A review of Office financial records reveals that on 27 December, 2005, counsel's deposit account was charged the non-small entity fee for a petition under 37 CFR 1.137(b). However, it is further noted that on 13 April, 2006, the non-small entity fee was refunded to counsel's deposit account, and the small entity fee was charged. A copy of the portion of the deposit account statement showing the transactions occurring on 13 April, 2006, is enclosed.

As such, the showing of record is that the appropriate refund has already been made, and applicant has been charged only the small entity fee.

Telephone inquiries concerning this matter may be directed to the undersigned at (571) 272-3231.

Douglas I. Wood  
Senior Petitions Attorney  
Office of Petitions

Encl: Deposit Account Statement Printout, April, 2006

**Deposit Account Statement****Deposit Account**

ID: 191970

Current Balance: 20,538.82

Status: A

Month

April, 2006

Holder: SHERIDAN ROSS P.C.



Date Posted	Seq. No.	Description	Docket No.	Fee Code	Amount
04-13-2006	1	10633483	02-67	1801	-790.00 ▲
04-13-2006	2	10633463		1801	-790.00
04-13-2006	800	11316669	2997-1-3-2-1-2	1011	300.00
04-13-2006	801	11316669	2997-1-3-2-1-2	1111	500.00
04-13-2006	802	11316669	2997-1-3-2-1-2	1311	200.00
04-13-2006	803	11316669	2997-1-3-2-1-2	1051	130.00
04-13-2006	110	10613777	7066-1-CIP3-CON	1453	-1,500.00 ✓
04-13-2006	111	10613777	7066-1-CIP3-CON	2453	750.00
04-14-2006	81	10543452	5350KR-1	8021	40.00
04-14-2006	517	78861227	4824SP-2	7001	325.00
04-14-2006	9	A0004446	3920-1 (MADRID)	7901	300.00
04-14-2006	10	A0004446	3920-1 (MADRID)	7951	4,380.92 ▼

Opening Balance

15,700.28

Closing Balance

50,354.36

